

IN THE SPECIFICATION:

Please amend the paragraph beginning on page 4, line 19, as follows:

1 Step : A single crystal silicon wafer grown by Czochralski method is loaded into a furnace. The wafer is then annealed under a nitrogen (N₂) or dry oxygen (O₂) atmosphere at a temperature of 1000 ~ ~~1200~~ 1200 °C for 1 ~ 2 hours so that oxygen existing on the surface of the wafer is diffused into the outside. Thereby the concentration of oxygen on the surface of the wafer is reduced. At this time, the concentration of oxygen has distribution in which the concentration of oxygen is gradually increased in a direction of the wafer depth.

Please amend the paragraph beginning on page 5, line 2, as follows:

2 Step : The wafer is annealed under a nitrogen (N₂) atmosphere at a temperature of 650 ~ ~~850~~ 850 °C for 3 ~ 10 hours, thus forming a nucleation site at a region deep into the wafer. At this time, the critical size of created precipitation material is varied depending on the concentration of oxygen decided by the annealing process in Step 1. The critical value of the precipitation material has distribution that is gradually reduced in a depth direction of the wafer.

Please amend the paragraph beginning on page 5, line 8, as follows:

3 Step: The wafer is experienced by rapid thermal annealing process under nitrogen (N₂) at a temperature of 1000 ~ ~~1200~~ 1200 °C atmosphere for 10 seconds ~ 5 minutes, so that oxygen precipitation material, a metallic impurity, or the like is trapped in the nucleation site. A defect layer is thus formed at a region deep into the wafer. During the rapid thermal annealing process, a step-up temperature rate is 30 ~ 200°C /sec, a cooling rate is 200 ~ 100°C /sec and the flux of nitrogen (N₂) is 1 ~ 20slpm.